



This document is scheduled to be published in the Federal Register on 11/21/2014 and available online at <http://federalregister.gov/a/2014-27569>, and on [FDsys.gov](http://FDsys.gov)

## **DEPARTMENT OF THE TREASURY**

Submission for OMB Review; Comment Request

**November 17, 2014**

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER] to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimates, or any other aspect of the information collections, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8141, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-1295, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**Internal Revenue Service (IRS)**

OMB Number: 1545-1591.

Type of Review: Extension without change of a currently approved collection.

Title: TD 8994 (Reg-251701-96) - Electing Small Business Trusts.

Abstract: The final regulations relate to the qualification and treatment of electing small business trusts (ESBTs). The regulations interpret the rules added to the Internal Revenue Code (Code) by section 1302 of the Small Business Job Protection Act of 1996, section 1601 of the Taxpayer Relief Act of 1997, and section 316 of the Community Renewal Tax Relief Act of 2000. In addition, the final regulations provide that an ESBT, or a trust described in section 401(a) of the Code or section 501(c)(3) of the Code and exempt from taxation under section 501(a) of the Code, is not treated as a deferral entity for purposes of § 1.444-2T.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden Hours: 7,500.

OMB Number: 1545-1649.

Type of Review: Extension without change of a currently approved collection.

Title: Revenue Procedure 99-21--Refunds and credits; period of limitations; financial disability.

Abstract: Revenue Procedure 99-21 describes the information that is required under §6511(h)(2)(A) of the Internal Revenue Code in order to request suspension of the period of limitations under §6511 for claiming a credit or refund of tax due to an individual taxpayer's financial disability. This information is required to be submitted with the taxpayer's claim for credit or refund of tax.

Affected Public: Individuals or households.

Estimated Annual Burden Hours: 24,100.

**Brenda Simms,**

Treasury PRA Clearance Officer.

**BILLING CODE: 4830-01**

**[FR Doc. 2014-27569 Filed 11/20/2014 at 8:45 am; Publication Date: 11/21/2014]**